

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
FOR INFORMATION PURPOSES ONLY**

72-0015-000 CROSS COUNTY COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	485.3255	448.5175	(36.8079)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	34.00 0.6647	48.00 1.9289	14.00 1.2643
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	485.9901	450.4465	(35.5436)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,554,656.73	2,408,453.72	(146,203.01)
Transportation Allowance	84,872.72	112,567.86	27,695.14
Special Receipts Allowance	225,911.00	199,127.00	(26,784.00)
Total System Formula Needs	2,865,440.45	2,720,148.58	(145,291.87)
Temporary Aid Adjustment Factor	(35,818.01)	(34,001.86)	1,816.15
Modified System Formula Needs	2,829,622.45	2,686,146.72	(143,475.72)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	260,136,803	261,124,514	987,711
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,471,299.63	2,480,682.88	9,383.25
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	14,218.37	18,066.75	3,848.38
Other Actual Receipts	468,306.03	428,997.12	(39,308.91)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,953,824.02	2,927,746.75	(26,077.27)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	14,218.37	18,066.75	3,848.38
Lop Off	0.00	0.00	0.00
Stabilization Factor	125,793.28	265,440.54	139,647.26
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	210,887.76	0.00	(210,887.76)
Total System State Aid Calculated	350,899.41	283,507.29	(67,392.12)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	350,899.41	283,507.29	(67,392.12)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05**

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72-0019-000 OSCEOLA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	345.5330	329.3463	(16.1867)
Limited English Proficiency Factor	2.00 0.5000	0.00 0.0000	(2.00) (0.5000)
Free Lunch/Poverty Factor	49.00 2.9219	53.00 3.7735	4.00 0.8516
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	348.9549	333.1198	(15.8351)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,834,316.95	1,781,129.67	(53,187.27)
Transportation Allowance	46,178.34	50,322.24	4,143.90
Special Receipts Allowance	112,149.00	128,445.00	16,296.00
Total System Formula Needs	1,992,644.29	1,959,896.91	(32,747.37)
Temporary Aid Adjustment Factor	(24,908.05)	(24,498.71)	409.34
Modified System Formula Needs	1,967,736.23	1,935,398.20	(32,338.03)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	163,542,947	166,308,059	2,765,112
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,553,658.00	1,579,926.56	26,268.56
Net Option Funding	6,819.02	48,237.97	41,418.95
Allocated Income Tax Funds	39,557.22	34,091.02	(5,466.19)
Other Actual Receipts	312,443.25	333,111.42	20,668.17
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,912,477.49	1,995,366.97	82,889.49
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	55,258.75	0.00	(55,258.75)
Net Option Funding	6,819.02	48,237.97	41,418.95
Allocated Income Tax Funds	39,557.22	34,091.02	(5,466.19)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	101,634.99	82,328.99	(19,306.00)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	24,679.63	(3,164.61)	(27,844.24)
Total System State Aid	126,314.62	79,164.39	(47,150.23)

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72-0032-000 SHELBY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	328.5559	315.0994	(13.4565)
Limited English Proficiency Factor	4.00 1.0000	5.00 1.2500	1.00 0.2500
Free Lunch/Poverty Factor	54.00 3.8958	50.00 3.4765	(4.00) (0.4193)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	333.4517	319.8259	(13.6258)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,752,822.77	1,710,049.57	(42,773.20)
Transportation Allowance	96,284.08	97,810.56	1,526.48
Special Receipts Allowance	120,033.00	131,735.00	11,702.00
Total System Formula Needs	1,969,139.85	1,939,595.13	(29,544.72)
Temporary Aid Adjustment Factor	(24,614.25)	(24,244.94)	369.31
Modified System Formula Needs	1,944,525.60	1,915,350.19	(29,175.41)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	159,776,169	168,110,635	8,334,466
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,517,873.61	1,597,051.03	79,177.43
Net Option Funding	135,096.64	99,899.62	(35,197.01)
Allocated Income Tax Funds	37,750.92	31,286.83	(6,464.08)
Other Actual Receipts	326,021.29	333,713.43	7,692.14
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,016,742.45	2,061,950.92	45,208.47
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	135,096.64	99,899.62	(35,197.01)
Allocated Income Tax Funds	37,750.92	31,286.83	(6,464.08)
Lop Off	0.00	0.00	0.00
Stabilization Factor	1,156.35	0.00	(1,156.35)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	174,003.91	131,186.46	(42,817.45)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(49,876.57)	0.00	49,876.57
Total System State Aid	124,127.34	131,186.46	7,059.12

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72-0075-000 HIGH PLAINS COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	397.4303	376.6473	(20.7830)
Limited English Proficiency Factor	4.00 1.0000	0.00 0.0000	(4.00) (1.0000)
Free Lunch/Poverty Factor	73.00 6.0209	93.00 11.1178	20.00 5.0969
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	404.4513	387.7652	(16.6861)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,126,039.55	2,073,308.24	(52,731.31)
Transportation Allowance	144,674.52	157,841.74	13,167.22
Special Receipts Allowance	172,868.00	189,948.00	17,080.00
Total System Formula Needs	2,443,582.07	2,421,097.98	(22,484.09)
Temporary Aid Adjustment Factor	(30,544.78)	(30,263.72)	281.05
Modified System Formula Needs	2,413,037.29	2,390,834.25	(22,203.04)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	267,162,083	270,219,788	3,057,705
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,538,039.79	2,567,087.99	29,048.20
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	9,456.32	5,662.67	(3,793.65)
Other Actual Receipts	403,320.12	658,399.91	255,079.79
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,950,816.23	3,231,150.57	280,334.34
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	9,456.32	5,662.67	(3,793.65)
Lop Off	0.00	0.00	0.00
Stabilization Factor	269,639.15	195,973.88	(73,665.26)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	279,095.47	201,636.55	(77,458.92)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	279,095.47	201,636.55	(77,458.92)

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73-0017-000 MC COOK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,683.6349	1,675.9202	(7.7148)
Limited English Proficiency Factor	20.00 5.0000	23.00 5.7500	3.00 0.7500
Free Lunch/Poverty Factor	333.00 30.5636	337.00 31.5274	4.00 0.9638
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,719.1985	1,713.1976	(6.0009)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	9,037,142.68	9,160,149.32	123,006.64
Transportation Allowance	106,129.09	86,840.19	(19,288.90)
Special Receipts Allowance	72,910.92	69,350.79	(3,560.13)
Total System Formula Needs	9,216,182.69	9,316,340.30	100,157.61
Temporary Aid Adjustment Factor	(115,202.28)	(116,454.25)	(1,251.97)
Modified System Formula Needs	9,100,980.41	9,199,886.05	98,905.64
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	409,354,662	427,263,281	17,908,619
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,888,869.29	4,059,001.17	170,131.88
Net Option Funding	0.00	139,339.11	139,339.11
Allocated Income Tax Funds	124,914.19	202,863.82	77,949.62
Other Actual Receipts	1,159,815.62	1,178,933.29	19,117.67
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,173,599.10	5,580,137.38	406,538.28
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,927,381.31	3,619,748.67	(307,632.64)
Net Option Funding	0.00	139,339.11	139,339.11
Allocated Income Tax Funds	124,914.19	202,863.82	77,949.62
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,052,295.50	3,961,951.59	(90,343.91)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	93,391.82	22,673.13	(70,718.70)
Total System State Aid	4,145,687.32	3,984,624.72	(161,062.61)

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73-0179-000 REP/TWIN VALLEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	511.3708	471.2623	(40.1085)
Limited English Proficiency Factor	1.00 0.2500	1.00 0.2500	0.00 0.0000
Free Lunch/Poverty Factor	144.00 20.3956	146.00 22.5858	2.00 2.1902
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	532.0164	494.0982	(37.9183)
Cost Group Cost	5,675.7824	6,501.0756	825.2932
Subtotal	3,019,609.57	3,212,169.46	192,559.89
Transportation Allowance	213,903.83	158,731.77	(55,172.06)
Special Receipts Allowance	241,906.07	208,587.60	(33,318.47)
Total System Formula Needs	3,475,419.47	3,579,488.83	104,069.37
Temporary Aid Adjustment Factor	(43,442.74)	(44,743.61)	(1,300.87)
Modified System Formula Needs	3,431,976.72	3,534,745.22	102,768.50
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	229,259,750	239,850,248	10,590,498
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,177,967.62	2,278,577.36	100,609.73
Net Option Funding	315,217.71	0.00	(315,217.71)
Allocated Income Tax Funds	24,421.16	0.00	(24,421.16)
Other Actual Receipts	559,696.65	494,043.16	(65,653.49)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,077,303.15	2,772,620.51	(304,682.63)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	408,258.31	762,124.71	353,866.40
Net Option Funding	315,217.71	0.00	(315,217.71)
Allocated Income Tax Funds	24,421.16	0.00	(24,421.16)
Lop Off	0.00	0.00	0.00
Stabilization Factor	90,816.19	0.00	(90,816.19)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	838,713.37	762,124.71	(76,588.66)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(60,112.41)	31,683.15	91,795.56
Total System State Aid	778,600.96	793,807.86	15,206.90

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74-0056-000 FALLS CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,089.6996	1,053.3217	(36.3779)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	298.00 40.7972	294.00 41.1426	(4.00) 0.3453
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,130.4968	1,094.4642	(36.0326)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	5,942,571.94	5,851,896.94	(90,675.00)
Transportation Allowance	117,743.16	112,121.28	(5,621.88)
Special Receipts Allowance	462,462.00	521,673.00	59,211.00
Total System Formula Needs	6,522,777.10	6,485,691.22	(37,085.88)
Temporary Aid Adjustment Factor	(81,534.71)	(81,071.14)	463.57
Modified System Formula Needs	6,441,242.39	6,404,620.08	(36,622.31)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	302,686,371	309,631,386	6,945,015
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,875,520.52	2,941,498.17	65,977.64
Net Option Funding	0.00	11,900.56	11,900.56
Allocated Income Tax Funds	109,855.93	106,148.34	(3,707.59)
Other Actual Receipts	1,055,374.00	1,100,833.00	45,459.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,040,750.46	4,160,380.07	119,629.61
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,400,491.93	2,244,240.01	(156,251.92)
Net Option Funding	0.00	11,900.56	11,900.56
Allocated Income Tax Funds	109,855.93	106,148.34	(3,707.59)
Lop Off	(97,977.65)	0.00	97,977.65
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,412,370.21	2,362,288.91	(50,081.30)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	73,817.00	70,826.54	(2,990.47)
Total System State Aid	2,486,187.21	2,433,115.45	(53,071.76)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
FOR INFORMATION PURPOSES ONLY

74-0070-000 HUMBOLDT/TABLE ROCK-STEIN USD7

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	371.0572	363.5580	(7.4992)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	112.00 17.0874	114.07 17.9865	2.07 0.8991
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	388.1447	381.5445	(6.6001)
Cost Group Cost	6,357.2998	5,346.8143	(1,010.4856)
Subtotal	2,467,551.97	2,040,047.66	(427,504.31)
Transportation Allowance	144,572.70	114,684.67	(29,888.02)
Special Receipts Allowance	256,228.95	255,983.85	(245.11)
Total System Formula Needs	2,868,353.62	2,410,716.17	(457,637.44)
Temporary Aid Adjustment Factor	(35,854.42)	(30,133.95)	5,720.47
Modified System Formula Needs	2,832,499.20	2,380,582.22	(451,916.97)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	134,067,842	134,872,527	804,685
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,273,644.50	1,281,289.01	7,644.51
Net Option Funding	0.00	1,585.80	1,585.80
Allocated Income Tax Funds	29,478.97	33,890.94	4,411.97
Other Actual Receipts	486,292.54	523,095.20	36,802.66
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,789,416.01	1,839,860.94	50,444.94
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,043,083.19	540,721.28	(502,361.91)
Net Option Funding	0.00	1,585.80	1,585.80
Allocated Income Tax Funds	29,478.97	33,890.94	4,411.97
Lop Off	0.00	0.00	0.00
Stabilization Factor	38,814.97	351,440.37	312,625.40
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	83,360.16	0.00	(83,360.16)
Total System State Aid Calculated	1,194,737.29	927,638.39	(267,098.90)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(77,020.77)	0.00	77,020.77
Total System State Aid	1,117,716.51	927,638.39	(190,078.13)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
FOR INFORMATION PURPOSES ONLY

74-0501-000 SE NEBRASKA CONSOLIDATED SCHS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	227.5985	205.7276	(21.8709)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	58.00 7.4079	69.00 11.6907	11.00 4.2828
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	235.0065	217.4184	(17.5881)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,235,335.49	1,162,495.68	(72,839.81)
Transportation Allowance	47,169.68	47,214.72	45.04
Special Receipts Allowance	116,666.00	132,679.00	16,013.00
Total System Formula Needs	1,399,171.17	1,342,389.40	(56,781.77)
Temporary Aid Adjustment Factor	(17,489.64)	(16,779.87)	709.77
Modified System Formula Needs	1,381,681.53	1,325,609.53	(56,072.00)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	122,384,138	123,095,914	711,776
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,162,649.31	1,169,411.18	6,761.87
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,263.56	7,611.93	(3,651.63)
Other Actual Receipts	282,027.74	284,700.48	2,672.74
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,455,940.61	1,461,723.59	5,782.98
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,263.56	7,611.93	(3,651.63)
Lop Off	0.00	0.00	0.00
Stabilization Factor	111,719.30	87,912.57	(23,806.73)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	122,982.86	95,524.50	(27,458.36)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	122,982.86	95,524.50	(27,458.36)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05**

FOR INFORMATION PURPOSES ONLY

74-0515-000 DAWSON-VERDON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION		2004/05 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		177.3971		163.3295		(14.0675)
Limited English Proficiency Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	58.00	9.3145	42.00	5.3119	(16.00)	(4.0025)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		186.7115		168.6414		(18.0701)
Cost Group Cost		5,256.6022		5,346.8143		90.2121
Subtotal		981,468.15		901,694.42		(79,773.72)
Transportation Allowance		75,677.64		57,290.40		(18,387.24)
Special Receipts Allowance		104,244.00		114,428.00		10,184.00
Total System Formula Needs		1,161,389.79		1,073,412.82		(87,976.96)
Temporary Aid Adjustment Factor		(14,517.37)		(13,417.66)		1,099.71
Modified System Formula Needs		1,146,872.42		1,059,995.16		(86,877.25)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		60,797,275		61,404,520		607,245
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		577,574.11		583,342.94		5,768.83
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		7,361.74		0.00		(7,361.74)
Other Actual Receipts		194,081.99		202,677.49		8,595.50
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		779,017.84		786,020.43		7,002.59
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		367,854.58		273,974.73		(93,879.84)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		7,361.74		0.00		(7,361.74)
Lop Off		0.00		0.00		0.00
Stabilization Factor		1,644.16		0.00		(1,644.16)
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		376,860.47		273,974.73		(102,885.74)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(48,531.75)		39,347.18		87,878.93
Total System State Aid		328,328.73		313,321.92		(15,006.81)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05**

FOR INFORMATION PURPOSES ONLY

75-0100-000 ROCK COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	262.1501	258.7975	(3.3526)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	105.00 19.8266	97.00 17.7892	(8.00) (2.0374)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	281.9767	276.5867	(5.3900)
Cost Group Cost	7,488.7046	7,497.4108	8.7062
Subtotal	2,111,640.21	2,073,684.08	(37,956.13)
Transportation Allowance	25,649.54	31,064.71	5,415.17
Special Receipts Allowance	150,014.52	168,566.96	18,552.44
Total System Formula Needs	2,287,304.27	2,273,315.75	(13,988.52)
Temporary Aid Adjustment Factor	(28,591.30)	(28,416.45)	174.86
Modified System Formula Needs	2,258,712.97	2,244,899.30	(13,813.67)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	198,958,994	209,029,312	10,070,318
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,890,110.44	1,985,778.46	95,668.02
Net Option Funding	26,864.57	26,925.76	61.19
Allocated Income Tax Funds	33,483.27	27,600.92	(5,882.35)
Other Actual Receipts	382,135.35	381,230.87	(904.48)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,332,593.64	2,421,536.01	88,942.38
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	26,864.57	26,925.76	61.19
Allocated Income Tax Funds	33,483.27	27,600.92	(5,882.35)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	60,347.84	54,526.68	(5,821.16)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,818.39)	(103.63)	4,714.77
Total System State Aid	55,529.44	54,423.05	(1,106.39)

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05**

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76-0002-000 CRETE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,727.2831	1,741.7443	14.4612
Limited English Proficiency Factor	182.00 45.5000	272.00 68.0000	90.00 22.5000
Free Lunch/Poverty Factor	298.00 22.3125	318.00 26.0516	20.00 3.7391
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,795.0956	1,835.7959	40.7003
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	9,436,103.61	9,815,659.83	379,556.22
Transportation Allowance	192,000.68	198,281.10	6,280.42
Special Receipts Allowance	510,191.38	501,826.58	(8,364.80)
Total System Formula Needs	10,138,295.67	10,515,767.51	377,471.85
Temporary Aid Adjustment Factor	(126,728.70)	(131,447.09)	(4,718.40)
Modified System Formula Needs	10,011,566.97	10,384,320.42	372,753.45
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	431,562,998	477,582,491	46,019,493
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,099,848.48	4,537,033.66	437,185.18
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	182,417.09	199,341.54	16,924.45
Other Actual Receipts	1,380,042.23	1,382,421.06	2,378.83
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,662,307.80	6,118,796.26	456,488.47
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	4,349,259.17	4,265,524.16	(83,735.02)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	182,417.09	199,341.54	16,924.45
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,531,676.26	4,464,865.69	(66,810.57)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(117,568.15)	(4,203.29)	113,364.86
Total System State Aid	4,414,108.11	4,460,662.40	46,554.29

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05**

FOR INFORMATION PURPOSES ONLY

76-0044-000 DORCHESTER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	254.5261	261.3681	6.8420
Limited English Proficiency Factor	7.00 1.7500	10.00 2.5000	3.00 0.7500
Free Lunch/Poverty Factor	33.00 1.6806	40.00 2.6874	7.00 1.0067
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	257.9568	266.5555	8.5987
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,355,976.17	1,425,222.87	69,246.69
Transportation Allowance	47,621.97	48,421.66	799.69
Special Receipts Allowance	155,556.00	138,454.00	(17,102.00)
Total System Formula Needs	1,559,154.14	1,612,098.53	52,944.38
Temporary Aid Adjustment Factor	(19,489.43)	(20,151.23)	(661.80)
Modified System Formula Needs	1,539,664.72	1,591,947.30	52,282.58
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	120,535,491	124,973,922	4,438,431
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,145,087.16	1,187,252.26	42,165.09
Net Option Funding	29,720.44	71,495.55	41,775.11
Allocated Income Tax Funds	27,041.72	24,704.92	(2,336.80)
Other Actual Receipts	334,672.41	286,765.64	(47,906.77)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,536,521.74	1,570,218.37	33,696.63
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,142.98	21,728.93	18,585.94
Net Option Funding	29,720.44	71,495.55	41,775.11
Allocated Income Tax Funds	27,041.72	24,704.92	(2,336.80)
Lop Off	0.00	0.00	0.00
Stabilization Factor	21,755.67	0.00	(21,755.67)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	32,395.69	32,395.69
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	81,660.81	150,325.09	68,664.27
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	10,264.42	5,368.76	(4,895.66)
Total System State Aid	91,925.23	155,693.85	63,768.62

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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76-0068-000 FRIEND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	413.8729	384.2979	(29.5750)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	42.00 1.5471	47.00 2.2306	5.00 0.6835
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	415.4200	386.5285	(28.8915)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,183,697.85	2,066,696.17	(117,001.68)
Transportation Allowance	51,158.98	67,134.93	15,975.95
Special Receipts Allowance	133,627.00	122,899.00	(10,728.00)
Total System Formula Needs	2,368,483.83	2,256,730.10	(111,753.73)
Temporary Aid Adjustment Factor	(29,606.05)	(28,209.13)	1,396.92
Modified System Formula Needs	2,338,877.78	2,228,520.97	(110,356.80)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	145,224,826	152,636,456	7,411,630
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,379,635.85	1,450,046.33	70,410.49
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	14,894.94	11,427.62	(3,467.32)
Other Actual Receipts	312,650.87	304,849.80	(7,801.07)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,707,181.66	1,766,323.75	59,142.10
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	631,696.12	462,197.22	(169,498.90)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	14,894.94	11,427.62	(3,467.32)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	20,319.22	20,319.22
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	646,591.06	493,944.06	(152,647.00)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	36,114.82	10,294.25	(25,820.57)
Total System State Aid	682,705.89	504,238.32	(178,467.57)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05**

FOR INFORMATION PURPOSES ONLY

76-0082-000 WILBER-CLATONIA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	621.5508	623.0157	1.4649
Limited English Proficiency Factor	13.00 3.2500	11.00 2.7500	(2.00) (0.5000)
Free Lunch/Poverty Factor	68.00 2.6707	67.00 2.6578	(1.00) (0.0129)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	627.4715	628.4235	0.9520
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,298,368.08	3,360,063.79	61,695.71
Transportation Allowance	89,429.38	90,720.00	1,290.62
Special Receipts Allowance	213,450.59	218,669.57	5,218.98
Total System Formula Needs	3,601,248.05	3,669,453.36	68,205.31
Temporary Aid Adjustment Factor	(45,015.60)	(45,868.17)	(852.57)
Modified System Formula Needs	3,556,232.45	3,623,585.19	67,352.74
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	223,590,896	241,420,389	17,829,493
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,124,113.51	2,293,493.70	169,380.18
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	51,250.61	45,653.01	(5,597.60)
Other Actual Receipts	536,569.23	530,485.66	(6,083.57)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,711,933.35	2,869,632.36	157,699.01
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	844,299.10	753,952.83	(90,346.27)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	51,250.61	45,653.01	(5,597.60)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	895,549.71	799,605.83	(95,943.87)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,899.36)	21,250.50	26,149.86
Total System State Aid	890,650.35	820,856.34	(69,794.01)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
FOR INFORMATION PURPOSES ONLY**

77-0001-000 BELLEVUE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	10,095.1833	10,186.6441	91.4608
Limited English Proficiency Factor	37.00 9.2500	36.00 9.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	1,037.00 38.3624	1,066.00 40.7432	29.00 2.3808
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	10,142.7957	10,236.3873	93.5915
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	53,316,642.19	54,732,061.30	1,415,419.11
Transportation Allowance	885,515.20	982,133.28	96,618.08
Special Receipts Allowance	5,199,066.00	3,995,390.00	(1,203,676.00)
Total System Formula Needs	59,401,223.39	59,709,584.58	308,361.19
Temporary Aid Adjustment Factor	(742,515.29)	(746,369.81)	(3,854.51)
Modified System Formula Needs	58,658,708.10	58,963,214.77	304,506.68
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,607,918,885	1,732,163,642	124,244,757
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	15,275,229.41	16,455,554.60	1,180,325.19
Net Option Funding	1,515,484.73	2,202,473.72	686,988.99
Allocated Income Tax Funds	1,675,407.21	1,516,383.70	(159,023.52)
Other Actual Receipts	9,563,299.89	8,185,328.68	(1,377,971.21)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	28,029,421.25	28,359,740.70	330,319.46
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	30,629,286.85	30,603,474.07	(25,812.78)
Net Option Funding	1,515,484.73	2,202,473.72	686,988.99
Allocated Income Tax Funds	1,675,407.21	1,516,383.70	(159,023.52)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	33,820,178.80	34,322,331.50	502,152.69
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,473.82	53,570.78	52,096.97
Total System State Aid	33,821,652.62	34,375,902.28	554,249.66

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
FOR INFORMATION PURPOSES ONLY

77-0027-000 PAPILLION-LA VISTA PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	9,264.8762	9,559.1077	294.2315
Limited English Proficiency Factor	26.00 6.5000	42.00 10.5000	16.00 4.0000
Free Lunch/Poverty Factor	636.00 11.8694	718.00 15.3851	82.00 3.5157
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	9,283.2456	9,584.9928	301.7472
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	48,798,329.02	51,249,176.01	2,450,846.99
Transportation Allowance	296,424.95	264,920.76	(31,504.19)
Special Receipts Allowance	3,917,940.70	4,012,005.00	94,064.30
Total System Formula Needs	53,012,694.67	55,526,101.77	2,513,407.10
Temporary Aid Adjustment Factor	(662,658.68)	(694,076.27)	(31,417.59)
Modified System Formula Needs	52,350,035.99	54,832,025.50	2,481,989.51
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	2,131,498,282	2,309,079,826	177,581,544
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	20,249,233.68	21,936,258.35	1,687,024.67
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,027,567.71	864,182.01	(163,385.70)
Other Actual Receipts	7,842,498.32	8,121,523.80	279,025.48
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	29,119,299.71	30,921,964.16	1,802,664.45
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	23,230,736.28	23,910,061.34	679,325.06
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,027,567.71	864,182.01	(163,385.70)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	24,258,303.99	24,774,243.35	515,939.36
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(59,913.92)	(84,520.39)	(24,606.47)
Total System State Aid	24,198,390.07	24,689,722.96	491,332.89

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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77-0037-000 GRETNA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,785.0162	1,971.7522	186.7360
Limited English Proficiency Factor	2.00 0.5000	2.00 0.5000	0.00 0.0000
Free Lunch/Poverty Factor	81.00 0.0925	84.00 0.0000	3.00 (0.0925)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,785.6087	1,972.2522	186.6435
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	9,386,234.77	10,545,266.24	1,159,031.47
Transportation Allowance	152,922.49	171,855.36	18,932.87
Special Receipts Allowance	683,229.00	689,623.00	6,394.00
Total System Formula Needs	10,222,386.26	11,406,744.60	1,184,358.34
Temporary Aid Adjustment Factor	(127,779.83)	(142,584.31)	(14,804.48)
Modified System Formula Needs	10,094,606.43	11,264,160.29	1,169,553.86
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	598,684,668	693,503,626	94,818,958
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,687,504.35	6,588,284.45	900,780.10
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	282,065.74	243,309.77	(38,755.97)
Other Actual Receipts	1,655,531.27	1,770,328.02	114,796.75
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,625,101.35	8,601,922.23	976,820.88
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,469,505.08	2,662,238.06	192,732.98
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	282,065.74	243,309.77	(38,755.97)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,751,570.82	2,905,547.83	153,977.01
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	9,217.19	161,022.25	151,805.06
Total System State Aid	2,760,788.01	3,066,570.08	305,782.07

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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77-0046-000 SOUTH SARPY DIST 46

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,253.4264	1,231.7326	(21.6938)
Limited English Proficiency Factor	0.00 0.0000	3.00 0.7500	3.00 0.7500
Free Lunch/Poverty Factor	97.00 2.1546	92.00 1.9575	(5.00) (0.1971)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,255.5810	1,234.4402	(21.1409)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	6,600,089.99	6,600,322.21	232.21
Transportation Allowance	0.00	217,507.68	217,507.68
Special Receipts Allowance	453,244.00	414,597.00	(38,647.00)
Total System Formula Needs	7,053,333.99	7,232,426.89	179,092.89
Temporary Aid Adjustment Factor	(88,166.67)	(90,405.34)	(2,238.66)
Modified System Formula Needs	6,965,167.32	7,142,021.55	176,854.23
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	674,141,804	715,300,282	41,158,478
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,404,347.14	6,795,352.68	391,005.54
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	222,379.82	201,791.14	(20,588.68)
Other Actual Receipts	1,347,122.00	1,409,029.00	61,907.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,973,848.96	8,406,172.82	432,323.86
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	222,379.82	201,791.14	(20,588.68)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	222,379.82	201,791.14	(20,588.68)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(125,774.90)	1,303.31	127,078.21
Total System State Aid	96,604.92	203,094.45	106,489.53

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

78-0001-000 ASHLAND-GREENWOOD PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	919.6205	889.6584	(29.9622)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	129.00 7.4063	146.00 10.2812	17.00 2.8749
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	927.0268	899.9396	(27.0872)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	4,873,011.13	4,811,809.71	(61,201.41)
Transportation Allowance	114,202.66	108,658.08	(5,544.58)
Special Receipts Allowance	278,078.00	308,607.00	30,529.00
Total System Formula Needs	5,265,291.79	5,229,074.79	(36,216.99)
Temporary Aid Adjustment Factor	(65,816.15)	(65,363.43)	452.71
Modified System Formula Needs	5,199,475.64	5,163,711.36	(35,764.28)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	287,979,710	319,019,761	31,040,051
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,735,807.25	3,030,687.73	294,880.48
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	108,310.08	85,324.61	(22,985.47)
Other Actual Receipts	755,315.61	788,475.17	33,159.56
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,599,432.93	3,904,487.51	305,054.58
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,600,042.70	1,259,223.85	(340,818.86)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	108,310.08	85,324.61	(22,985.47)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,708,352.78	1,344,548.46	(363,804.33)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	6,353.71	(89,744.90)	(96,098.60)
Total System State Aid	1,714,706.49	1,254,803.56	(459,902.93)

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78-0009-000 YUTAN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	555.6636	537.8055	(17.8581)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.00 2.5804	69.00 3.4149	7.00 0.8346
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	558.2440	541.2204	(17.0235)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,934,466.52	2,893,805.19	(40,661.33)
Transportation Allowance	80,992.04	74,855.52	(6,136.52)
Special Receipts Allowance	251,943.00	263,475.00	11,532.00
Total System Formula Needs	3,267,401.56	3,232,135.71	(35,265.85)
Temporary Aid Adjustment Factor	(40,842.52)	(40,401.70)	440.82
Modified System Formula Needs	3,226,559.04	3,191,734.01	(34,825.03)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	134,110,096	141,421,755	7,311,659
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,274,045.91	1,343,506.67	69,460.76
Net Option Funding	51,112.23	31,241.20	(19,871.03)
Allocated Income Tax Funds	82,713.80	70,593.67	(12,120.13)
Other Actual Receipts	503,409.29	521,241.89	17,832.60
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,911,281.24	1,966,583.43	55,302.20
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,315,277.81	1,225,150.58	(90,127.23)
Net Option Funding	51,112.23	31,241.20	(19,871.03)
Allocated Income Tax Funds	82,713.80	70,593.67	(12,120.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,449,103.84	1,326,985.45	(122,118.39)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	25,695.12	(22,832.08)	(48,527.20)
Total System State Aid	1,474,798.96	1,304,153.37	(170,645.59)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05**

FOR INFORMATION PURPOSES ONLY

78-0039-000 WAHOO PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	989.4223	997.6275	8.2052
Limited English Proficiency Factor	8.00 2.0000	13.00 3.2500	5.00 1.2500
Free Lunch/Poverty Factor	152.00 9.9947	167.00 12.0727	15.00 2.0780
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,001.4171	1,012.9502	11.5332
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	5,264,051.05	5,416,056.64	152,005.59
Transportation Allowance	110,748.30	99,269.60	(11,478.70)
Special Receipts Allowance	499,060.01	470,584.33	(28,475.68)
Total System Formula Needs	5,873,859.35	5,985,910.57	112,051.21
Temporary Aid Adjustment Factor	(73,423.24)	(74,823.88)	(1,400.64)
Modified System Formula Needs	5,800,436.11	5,911,086.69	110,650.57
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	384,860,828	427,380,955	42,520,127
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,656,177.87	4,060,119.07	403,941.21
Net Option Funding	248,687.26	143,933.06	(104,754.21)
Allocated Income Tax Funds	189,927.09	172,682.44	(17,244.65)
Other Actual Receipts	1,108,723.47	1,054,717.82	(54,005.65)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,203,515.69	5,431,452.39	227,936.70
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	596,920.42	479,634.30	(117,286.13)
Net Option Funding	248,687.26	143,933.06	(104,754.21)
Allocated Income Tax Funds	189,927.09	172,682.44	(17,244.65)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,035,534.78	796,249.80	(239,284.98)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	102,021.71	62,301.57	(39,720.14)
Total System State Aid	1,137,556.49	858,551.37	(279,005.12)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
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78-0072-000 MEAD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	309.2303	340.2812	31.0509
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	43.00 2.4617	38.00 1.6413	(5.00) (0.8205)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	311.6921	341.9225	30.2304
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,638,441.20	1,828,196.16	189,754.95
Transportation Allowance	64,408.66	64,828.37	419.71
Special Receipts Allowance	146,484.99	165,111.67	18,626.68
Total System Formula Needs	1,849,334.86	2,058,136.20	208,801.34
Temporary Aid Adjustment Factor	(23,116.69)	(25,726.70)	(2,610.02)
Modified System Formula Needs	1,826,218.17	2,032,409.50	206,191.33
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	139,471,108	148,095,967	8,624,859
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,324,975.53	1,406,911.69	81,936.16
Net Option Funding	65,073.84	163,498.05	98,424.21
Allocated Income Tax Funds	37,375.95	33,541.29	(3,834.66)
Other Actual Receipts	324,698.72	347,676.17	22,977.45
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,752,124.04	1,951,627.20	199,503.16
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	74,094.13	80,782.30	6,688.16
Net Option Funding	65,073.84	163,498.05	98,424.21
Allocated Income Tax Funds	37,375.95	33,541.29	(3,834.66)
Lop Off	0.00	0.00	0.00
Stabilization Factor	40,721.91	0.00	(40,721.91)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	217,265.83	277,821.63	60,555.80
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	14,431.67	1,377.66	(13,054.01)
Total System State Aid	231,697.50	279,199.30	47,501.79

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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78-0104-000 PRAGUE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	179.6011	173.7165	(5.8846)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	24.00 1.2994	35.00 3.3059	11.00 2.0065
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	180.9005	177.0224	(3.8781)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	950,921.98	946,505.76	(4,416.22)
Transportation Allowance	30,706.72	26,101.44	(4,605.28)
Special Receipts Allowance	52,985.91	71,876.21	18,890.30
Total System Formula Needs	1,034,614.61	1,044,483.41	9,868.80
Temporary Aid Adjustment Factor	(12,932.68)	(13,056.04)	(123.36)
Modified System Formula Needs	1,021,681.92	1,031,427.36	9,745.44
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	65,453,211	71,235,401	5,782,190
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	621,805.50	676,736.31	54,930.81
Net Option Funding	30,087.08	18,116.82	(11,970.26)
Allocated Income Tax Funds	15,752.58	12,388.85	(3,363.73)
Other Actual Receipts	149,197.80	142,053.07	(7,144.73)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	816,842.97	849,295.06	32,452.09
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	204,838.96	182,132.31	(22,706.65)
Net Option Funding	30,087.08	18,116.82	(11,970.26)
Allocated Income Tax Funds	15,752.58	12,388.85	(3,363.73)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	7,838.40	7,838.40
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	250,678.62	220,476.38	(30,202.24)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(8,890.27)	(11,816.76)	(2,926.49)
Total System State Aid	241,788.35	208,659.62	(33,128.73)

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COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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78-0107-000 CEDAR BLUFFS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	399.9778	403.5014	3.5236
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	64.00 4.3579	55.00 2.9737	(9.00) (1.3842)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	404.3358	406.4751	2.1394
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,125,432.20	2,173,347.09	47,914.89
Transportation Allowance	69,288.73	64,667.83	(4,620.90)
Special Receipts Allowance	152,714.99	158,255.56	5,540.57
Total System Formula Needs	2,347,435.92	2,396,270.47	48,834.56
Temporary Aid Adjustment Factor	(29,342.95)	(29,953.38)	(610.43)
Modified System Formula Needs	2,318,092.97	2,366,317.09	48,224.12
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	177,437,173	195,974,178	18,537,005
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,685,653.14	1,861,754.69	176,101.55
Net Option Funding	0.00	48,019.71	48,019.71
Allocated Income Tax Funds	21,110.74	41,694.94	20,584.20
Other Actual Receipts	442,452.46	415,992.00	(26,460.46)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,149,216.34	2,367,461.33	218,244.99
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	168,876.63	0.00	(168,876.63)
Net Option Funding	0.00	48,019.71	48,019.71
Allocated Income Tax Funds	21,110.74	41,694.94	20,584.20
Lop Off	0.00	0.00	0.00
Stabilization Factor	304.37	0.00	(304.37)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	190,291.74	89,714.64	(100,577.09)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(59,521.71)	9,518.98	69,040.69
Total System State Aid	130,770.03	99,233.63	(31,536.40)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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79-0002-000 MINATARE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	247.0751	244.2606	(2.8146)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	107.00 21.0189	133.00 28.8350	26.00 7.8161
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	268.0940	273.0956	5.0016
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,409,263.62	1,460,191.40	50,927.77
Transportation Allowance	0.00	0.00	0.00
Special Receipts Allowance	140,173.00	111,166.00	(29,007.00)
Total System Formula Needs	1,549,436.62	1,571,357.40	21,920.77
Temporary Aid Adjustment Factor	(19,367.96)	(19,641.97)	(274.01)
Modified System Formula Needs	1,530,068.66	1,551,715.43	21,646.76
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	25,523,691	26,658,040	1,134,349
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	242,475.06	253,251.38	10,776.32
Net Option Funding	42,472.96	117,081.12	74,608.16
Allocated Income Tax Funds	28,401.91	26,222.25	(2,179.67)
Other Actual Receipts	253,170.49	214,042.72	(39,127.77)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	566,520.43	610,597.47	44,077.04
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	963,548.24	941,117.96	(22,430.28)
Net Option Funding	42,472.96	117,081.12	74,608.16
Allocated Income Tax Funds	28,401.91	26,222.25	(2,179.67)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,034,423.11	1,084,421.33	49,998.22
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	30,021.59	48,140.86	18,119.27
Total System State Aid	1,064,444.70	1,132,562.19	68,117.49

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79-0011-000 MORRILL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	521.6558	530.6137	8.9580
Limited English Proficiency Factor	14.00 3.5000	16.00 4.0000	2.00 0.5000
Free Lunch/Poverty Factor	220.00 42.0146	194.00 33.9595	(26.00) (8.0551)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	567.1704	568.5732	1.4028
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,981,389.26	3,040,055.46	58,666.20
Transportation Allowance	144,961.00	129,741.12	(15,219.88)
Special Receipts Allowance	218,152.00	179,048.00	(39,104.00)
Total System Formula Needs	3,344,502.26	3,348,844.58	4,342.32
Temporary Aid Adjustment Factor	(41,806.28)	(41,860.56)	(54.28)
Modified System Formula Needs	3,302,695.98	3,306,984.02	4,288.04
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	155,220,951	165,455,539	10,234,588
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,474,599.03	1,571,827.62	97,228.59
Net Option Funding	45,846.50	7,359.75	(38,486.74)
Allocated Income Tax Funds	53,179.29	54,292.39	1,113.10
Other Actual Receipts	561,064.00	463,937.00	(97,127.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,134,688.82	2,097,416.77	(37,272.06)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,168,007.16	1,209,567.25	41,560.10
Net Option Funding	45,846.50	7,359.75	(38,486.74)
Allocated Income Tax Funds	53,179.29	54,292.39	1,113.10
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,267,032.95	1,271,219.40	4,186.45
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	70,253.38	117,045.34	46,791.96
Total System State Aid	1,337,286.33	1,388,264.74	50,978.42

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79-0016-000 GERING PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,241.7092	2,265.1193	23.4101
Limited English Proficiency Factor	37.00 9.2500	52.00 13.0000	15.00 3.7500
Free Lunch/Poverty Factor	481.48 47.9064	498.77 51.2933	17.29 3.3869
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,298.8656	2,329.4126	30.5470
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	12,084,221.83	12,454,936.65	370,714.81
Transportation Allowance	88,164.36	90,563.56	2,399.20
Special Receipts Allowance	951,272.69	1,003,646.44	52,373.75
Total System Formula Needs	13,123,658.88	13,549,146.65	425,487.76
Temporary Aid Adjustment Factor	(164,045.74)	(169,364.33)	(5,318.60)
Modified System Formula Needs	12,959,613.15	13,379,782.31	420,169.16
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	391,108,543	409,387,753	18,279,210
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,715,531.16	3,889,183.65	173,652.49
Net Option Funding	358,866.29	297,266.23	(61,600.06)
Allocated Income Tax Funds	250,273.09	222,627.01	(27,646.08)
Other Actual Receipts	1,949,373.66	1,985,335.62	35,961.97
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,274,044.19	6,394,412.51	120,368.32
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	6,685,568.96	6,985,369.80	299,800.84
Net Option Funding	358,866.29	297,266.23	(61,600.06)
Allocated Income Tax Funds	250,273.09	222,627.01	(27,646.08)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	7,294,708.33	7,505,263.04	210,554.70
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(40,686.85)	135,952.58	176,639.44
Total System State Aid	7,254,021.48	7,641,215.62	387,194.14

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
FOR INFORMATION PURPOSES ONLY

79-0031-000 MITCHELL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION		2004/05 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		733.1234		709.4763		(23.6471)
Limited English Proficiency Factor	6.00	1.5000	8.00	2.0000	2.00	0.5000
Free Lunch/Poverty Factor	298.00	55.9723	263.00	46.6475	(35.00)	(9.3249)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		790.5957		758.1237		(32.4720)
Cost Group Cost		5,256.6022		5,346.8143		90.2121
Subtotal		4,155,847.01		4,053,546.75		(102,300.26)
Transportation Allowance		69,487.24		70,020.00		532.76
Special Receipts Allowance		280,598.00		261,747.00		(18,851.00)
Total System Formula Needs		4,505,932.25		4,385,313.75		(120,618.50)
Temporary Aid Adjustment Factor		(56,324.15)		(54,816.42)		1,507.73
Modified System Formula Needs		4,449,608.10		4,330,497.33		(119,110.77)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		157,409,019		157,856,782		447,763
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		1,495,385.68		1,499,639.43		4,253.75
Net Option Funding		6,054.51		31,045.68		24,991.17
Allocated Income Tax Funds		80,726.40		70,790.21		(9,936.19)
Other Actual Receipts		623,706.00		604,933.00		(18,773.00)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,205,872.59		2,206,408.32		535.73
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		2,243,735.50		2,124,089.01		(119,646.50)
Net Option Funding		6,054.51		31,045.68		24,991.17
Allocated Income Tax Funds		80,726.40		70,790.21		(9,936.19)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		2,330,516.42		2,225,924.90		(104,591.52)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(947.87)		(28,613.59)		(27,665.72)
Total System State Aid		2,329,568.55		2,197,311.31		(132,257.24)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05**

FOR INFORMATION PURPOSES ONLY

79-0032-000 SCOTTSBLUFF PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,417.0518	3,342.5746	(74.4772)
Limited English Proficiency Factor	104.00 26.0000	114.00 28.5000	10.00 2.5000
Free Lunch/Poverty Factor	983.00 138.8881	1,023.23 155.1679	40.23 16.2797
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,581.9399	3,526.2424	(55.6975)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	18,828,833.08	18,854,163.32	25,330.25
Transportation Allowance	171,751.38	165,801.60	(5,949.78)
Special Receipts Allowance	1,385,471.31	1,192,989.56	(192,481.75)
Total System Formula Needs	20,386,055.76	20,212,954.48	(173,101.28)
Temporary Aid Adjustment Factor	(254,825.70)	(252,661.93)	2,163.77
Modified System Formula Needs	20,131,230.07	19,960,292.55	(170,937.51)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	843,330,980	902,719,533	59,388,553
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	8,011,644.31	8,575,835.56	564,191.25
Net Option Funding	134,819.09	133,312.68	(1,506.41)
Allocated Income Tax Funds	545,127.11	475,522.98	(69,604.13)
Other Actual Receipts	3,576,482.60	3,423,561.52	(152,921.09)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	12,268,073.11	12,608,232.74	340,159.63
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	7,863,156.96	7,352,059.82	(511,097.14)
Net Option Funding	134,819.09	133,312.68	(1,506.41)
Allocated Income Tax Funds	545,127.11	475,522.98	(69,604.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	8,543,103.15	7,960,895.47	(582,207.68)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(280,432.65)	78,949.89	359,382.54
Total System State Aid	8,262,670.50	8,039,845.36	(222,825.14)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05**

FOR INFORMATION PURPOSES ONLY

80-0005-000 MILFORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	824.3666	838.6387	14.2722
Limited English Proficiency Factor	2.00 0.5000	0.00 0.0000	(2.00) (0.5000)
Free Lunch/Poverty Factor	73.00 1.9537	71.00 1.7353	(2.00) (0.2183)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	826.8202	840.3741	13.5538
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	4,346,265.02	4,493,324.09	147,059.07
Transportation Allowance	99,031.80	102,260.16	3,228.36
Special Receipts Allowance	318,410.00	323,912.00	5,502.00
Total System Formula Needs	4,763,706.82	4,919,496.25	155,789.43
Temporary Aid Adjustment Factor	(59,546.34)	(61,493.70)	(1,947.37)
Modified System Formula Needs	4,704,160.48	4,858,002.54	153,842.06
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	253,250,836	263,619,491	10,368,655
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,405,882.94	2,504,385.16	98,502.22
Net Option Funding	31,870.67	93,276.83	61,406.16
Allocated Income Tax Funds	112,950.09	99,843.95	(13,106.14)
Other Actual Receipts	800,653.71	800,532.31	(121.40)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,351,357.41	3,498,038.25	146,680.84
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,352,803.07	1,359,964.29	7,161.22
Net Option Funding	31,870.67	93,276.83	61,406.16
Allocated Income Tax Funds	112,950.09	99,843.95	(13,106.14)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,497,623.83	1,553,085.07	55,461.24
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(6,482.82)	37,695.32	44,178.13
Total System State Aid	1,491,141.01	1,590,780.39	99,639.37

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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80-0009-000 SEWARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,550.5687	1,541.1977	(9.3710)
Limited English Proficiency Factor	4.00 1.0000	7.00 1.7500	3.00 0.7500
Free Lunch/Poverty Factor	188.00 9.0728	187.00 8.9227	(1.00) (0.1501)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,560.6415	1,551.8704	(8.7711)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	8,203,671.61	8,297,562.64	93,891.03
Transportation Allowance	242,307.44	169,159.68	(73,147.76)
Special Receipts Allowance	938,162.34	791,594.83	(146,567.50)
Total System Formula Needs	9,384,141.39	9,258,317.15	(125,824.24)
Temporary Aid Adjustment Factor	(117,301.77)	(115,728.96)	1,572.80
Modified System Formula Needs	9,266,839.62	9,142,588.19	(124,251.44)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	629,170,603	651,866,286	22,695,683
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,977,120.73	6,192,729.72	215,608.99
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	221,129.04	168,829.61	(52,299.43)
Other Actual Receipts	1,989,985.11	1,832,088.81	(157,896.30)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	8,188,234.88	8,193,648.14	5,413.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,078,604.74	948,940.05	(129,664.69)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	221,129.04	168,829.61	(52,299.43)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,299,733.78	1,117,769.66	(181,964.12)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	189,600.70	(73,913.85)	(263,514.56)
Total System State Aid	1,489,334.49	1,043,855.81	(445,478.68)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
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80-0567-000 CENTENNIAL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	730.8237	684.5728	(46.2509)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	126.00 9.8921	133.00 12.3464	7.00 2.4543
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	740.7158	696.9191	(43.7967)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,893,648.28	3,726,297.19	(167,351.09)
Transportation Allowance	268,923.24	288,708.48	19,785.24
Special Receipts Allowance	286,987.00	433,848.00	146,861.00
Total System Formula Needs	4,449,558.52	4,448,853.67	(704.85)
Temporary Aid Adjustment Factor	(55,619.48)	(55,610.67)	8.81
Modified System Formula Needs	4,393,939.04	4,393,243.00	(696.04)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	461,374,193	485,282,672	23,908,479
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,383,054.83	4,610,185.38	227,130.55
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	38,926.45	13,010.95	(25,915.50)
Other Actual Receipts	712,664.71	882,799.24	170,134.53
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,134,645.99	5,505,995.57	371,349.58
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	38,926.45	13,010.95	(25,915.50)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	38,926.45	13,010.95	(25,915.50)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(481.63)	(886.35)	(404.72)
Total System State Aid	38,444.82	12,124.60	(26,320.22)

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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81-0003-000 HAY SPRINGS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	219.4439	200.8497	(18.5942)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	64.08 9.2667	64.00 10.2227	(0.08) 0.9559
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	228.7107	211.0724	(17.6383)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,453,982.21	1,372,197.56	(81,784.65)
Transportation Allowance	39,774.84	42,206.55	2,431.71
Special Receipts Allowance	87,892.97	74,782.81	(13,110.16)
Total System Formula Needs	1,581,650.02	1,489,186.92	(92,463.10)
Temporary Aid Adjustment Factor	(19,770.63)	(18,614.84)	1,155.79
Modified System Formula Needs	1,561,879.39	1,470,572.09	(91,307.31)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	64,569,140	67,856,569	3,287,429
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	613,406.83	644,637.41	31,230.58
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	13,337.39	3,193.75	(10,143.64)
Other Actual Receipts	213,824.21	196,091.62	(17,732.59)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	840,568.43	843,922.78	3,354.35
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	721,310.97	626,649.31	(94,661.66)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	13,337.39	3,193.75	(10,143.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	734,648.36	629,843.06	(104,805.30)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	38,822.58	12,981.50	(25,841.09)
Total System State Aid	773,470.94	642,824.56	(130,646.38)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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81-0004-000 GORDON HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	644.3748	629.0829	(15.2919)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	204.99 32.5795	185.36 27.4497	(19.63) (5.1298)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	676.9543	656.5326	(20.4217)
Cost Group Cost	7,488.7046	7,497.4108	8.7062
Subtotal	5,069,510.66	4,922,294.23	(147,216.43)
Transportation Allowance	17,284.63	14,099.67	(3,184.96)
Special Receipts Allowance	136,735.87	160,390.35	23,654.48
Total System Formula Needs	5,223,531.16	5,096,784.24	(126,746.91)
Temporary Aid Adjustment Factor	(65,294.14)	(63,709.80)	1,584.34
Modified System Formula Needs	5,158,237.02	5,033,074.44	(125,162.58)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	219,302,075	231,343,984	12,041,909
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,083,369.71	2,197,767.85	114,398.14
Net Option Funding	128,294.81	103,092.36	(25,202.45)
Allocated Income Tax Funds	61,064.32	51,751.40	(9,312.92)
Other Actual Receipts	550,549.69	514,782.16	(35,767.53)
Minimum Levy Adjustment	75,878.52	1,038,965.83	963,087.31
Total System Formula Resources	2,899,157.05	3,906,359.60	1,007,202.55
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,259,079.96	1,126,714.84	(1,132,365.13)
Net Option Funding	128,294.81	103,092.36	(25,202.45)
Allocated Income Tax Funds	61,064.32	51,751.40	(9,312.92)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,448,439.09	1,281,558.60	(1,166,880.49)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,379.43)	(138,212.87)	(133,833.44)
Total System State Aid	2,444,059.66	1,143,345.73	(1,300,713.93)

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NEBRASKA DEPARTMENT OF EDUCATION
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COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

81-0006-000 RUSHVILLE HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	333.7178	296.8971	(36.8208)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	90.29 11.9410	107.00 18.5209	16.71 6.5800
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	345.6588	315.4180	(30.2408)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	2,197,456.64	2,050,556.26	(146,900.39)
Transportation Allowance	17,311.53	20,617.48	3,305.94
Special Receipts Allowance	128,043.24	142,606.22	14,562.99
Total System Formula Needs	2,342,811.42	2,213,779.96	(129,031.46)
Temporary Aid Adjustment Factor	(29,285.14)	(27,672.25)	1,612.89
Modified System Formula Needs	2,313,526.27	2,186,107.71	(127,418.56)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	133,903,847	143,085,844	9,181,997
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,272,086.55	1,359,315.52	87,228.97
Net Option Funding	15,347.87	22,915.12	7,567.25
Allocated Income Tax Funds	26,511.89	24,202.23	(2,309.67)
Other Actual Receipts	323,966.24	340,064.01	16,097.77
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,637,912.54	1,746,496.87	108,584.33
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	675,613.73	439,610.84	(236,002.89)
Net Option Funding	15,347.87	22,915.12	7,567.25
Allocated Income Tax Funds	26,511.89	24,202.23	(2,309.67)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	31,581.46	31,581.46
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	717,473.49	518,309.64	(199,163.85)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	16,521.27	(83,704.66)	(100,225.93)
Total System State Aid	733,994.76	434,604.98	(299,389.78)

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82-0001-000 LOUP CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	418.1117	403.9584	(14.1534)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	123.00 18.4873	101.00 12.4281	(22.00) (6.0592)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	436.5990	416.3864	(20.2126)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	2,775,590.84	2,706,959.75	(68,631.09)
Transportation Allowance	125,162.88	126,692.64	1,529.76
Special Receipts Allowance	153,627.00	166,223.00	12,596.00
Total System Formula Needs	3,054,380.72	2,999,875.39	(54,505.33)
Temporary Aid Adjustment Factor	(38,179.76)	(37,498.44)	681.32
Modified System Formula Needs	3,016,200.96	2,962,376.95	(53,824.02)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	172,588,544	186,346,209	13,757,665
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,639,591.17	1,770,288.99	130,697.82
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,575.13	0.00	(4,575.13)
Other Actual Receipts	397,985.00	389,489.00	(8,496.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,042,151.30	2,159,777.99	117,626.68
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	974,049.66	802,598.96	(171,450.70)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,575.13	0.00	(4,575.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	978,624.79	802,598.96	(176,025.83)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,615.85)	28,972.65	32,588.49
Total System State Aid	975,008.95	831,571.61	(143,437.34)

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82-0015-000 LITCHFIELD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	165.8240	156.8124	(9.0116)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	40.35 4.6961	50.00 7.8246	9.65 3.1284
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	170.5201	164.6369	(5.8832)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,084,047.50	1,070,317.25	(13,730.25)
Transportation Allowance	62,974.32	43,955.89	(19,018.43)
Special Receipts Allowance	74,535.44	83,547.19	9,011.75
Total System Formula Needs	1,221,557.26	1,197,820.33	(23,736.93)
Temporary Aid Adjustment Factor	(15,269.47)	(14,972.75)	296.71
Modified System Formula Needs	1,206,287.80	1,182,847.58	(23,440.22)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	76,614,185	81,047,395	4,433,210
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	727,834.76	769,950.25	42,115.50
Net Option Funding	69,156.83	79,890.80	10,733.97
Allocated Income Tax Funds	12,222.97	10,697.95	(1,525.01)
Other Actual Receipts	176,209.71	186,277.12	10,067.41
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	985,424.26	1,046,816.12	61,391.86
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	220,863.53	136,031.46	(84,832.08)
Net Option Funding	69,156.83	79,890.80	10,733.97
Allocated Income Tax Funds	12,222.97	10,697.95	(1,525.01)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	302,243.33	226,620.21	(75,623.12)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	21,975.34	5,249.08	(16,726.26)
Total System State Aid	324,218.66	231,869.28	(92,349.38)

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83-0500-000 SIOUX COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION		2004/05 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		136.2951		130.3855		(5.9096)
Limited English Proficiency Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	46.00	7.3582	35.00	4.5272	(11.00)	(2.8309)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	122.70	15.3377	113.77	14.2209	(8.93)	(1.1168)
Adjusted Weighted Formula Students		158.9910		150.0000		(8.9910)
Cost Group Cost		7,488.7046		7,497.4108		8.7062
Subtotal		1,190,636.26		1,124,611.62		(66,024.64)
Transportation Allowance		33,304.77		32,643.81		(660.95)
Special Receipts Allowance		84,191.95		70,010.86		(14,181.08)
Total System Formula Needs		1,308,132.98		1,227,266.29		(80,866.68)
Temporary Aid Adjustment Factor		(16,351.66)		(15,340.83)		1,010.83
Modified System Formula Needs		1,291,781.31		1,211,925.46		(79,855.85)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		196,052,712		190,329,995		(5,722,717)
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		1,862,500.76		1,808,134.95		(54,365.81)
Net Option Funding		58,932.93		21,300.96		(37,631.97)
Allocated Income Tax Funds		17,138.99		15,074.84		(2,064.15)
Other Actual Receipts		226,099.09		210,776.30		(15,322.80)
Minimum Levy Adjustment		115,671.10		200,417.48		84,746.38
Total System Formula Resources		2,280,342.87		2,255,704.53		(24,638.35)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		58,932.93		21,300.96		(37,631.97)
Allocated Income Tax Funds		17,138.99		15,074.84		(2,064.15)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		(17,138.99)		(15,074.84)		2,064.15
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		58,932.93		21,300.96		(37,631.97)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		(159.98)		0.00		159.98
Prior Year State Aid Correction		291.16		(62.50)		(353.66)
Total System State Aid		59,064.11		21,238.46		(37,825.65)

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84-0003-000 STANTON COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	554.7777	566.2819	11.5042
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	116.00 11.3695	113.00 10.4627	(3.00) (0.9067)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	566.1472	576.7447	10.5975
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,976,010.47	3,083,746.54	107,736.07
Transportation Allowance	54,882.27	95,858.12	40,975.84
Special Receipts Allowance	184,721.96	260,281.58	75,559.61
Total System Formula Needs	3,215,614.71	3,439,886.23	224,271.52
Temporary Aid Adjustment Factor	(40,195.18)	(42,998.58)	(2,803.39)
Modified System Formula Needs	3,175,419.52	3,396,887.65	221,468.13
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	153,580,282	157,702,872	4,122,590
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,459,012.68	1,498,177.28	39,164.60
Net Option Funding	45,901.58	0.00	(45,901.58)
Allocated Income Tax Funds	55,561.92	33,519.02	(22,042.90)
Other Actual Receipts	441,735.18	522,378.47	80,643.29
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,002,211.36	2,054,074.77	51,863.42
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,173,208.17	1,342,812.88	169,604.71
Net Option Funding	45,901.58	0.00	(45,901.58)
Allocated Income Tax Funds	55,561.92	33,519.02	(22,042.90)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,274,671.67	1,376,331.90	101,660.23
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	78,491.40	(832.99)	(79,324.39)
Total System State Aid	1,353,163.07	1,375,498.91	22,335.84

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85-0060-000 DESHLER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	318.3592	311.3302	(7.0290)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	64.00 6.1717	90.00 13.4754	26.00 7.3038
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	324.5309	324.8056	0.2747
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,705,929.63	1,736,675.04	30,745.42
Transportation Allowance	100,221.70	98,123.04	(2,098.66)
Special Receipts Allowance	91,468.00	76,221.00	(15,247.00)
Total System Formula Needs	1,897,619.33	1,911,019.08	13,399.76
Temporary Aid Adjustment Factor	(23,720.24)	(23,887.74)	(167.50)
Modified System Formula Needs	1,873,899.08	1,887,131.34	13,232.26
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	135,841,427	142,191,672	6,350,245
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,290,493.56	1,350,820.88	60,327.33
Net Option Funding	253,757.26	281,825.08	28,067.83
Allocated Income Tax Funds	33,837.60	28,241.69	(5,595.92)
Other Actual Receipts	252,665.97	229,407.35	(23,258.62)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,830,754.39	1,890,295.01	59,540.62
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	43,144.70	0.00	(43,144.70)
Net Option Funding	253,757.26	281,825.08	28,067.83
Allocated Income Tax Funds	33,837.60	28,241.69	(5,595.92)
Lop Off	0.00	0.00	0.00
Stabilization Factor	43,676.36	0.00	(43,676.36)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	374,415.92	310,066.77	(64,349.15)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(25,752.54)	0.00	25,752.54
Total System State Aid	348,663.38	310,066.77	(38,596.60)

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FOR INFORMATION PURPOSES ONLY

85-0070-000 THAYER CENTRAL COMMUNITY SCHS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	571.1037	503.1673	(67.9364)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	100.31 7.8409	111.40 11.7631	11.09 3.9221
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	578.9447	514.9303	(64.0143)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,043,281.75	2,753,236.83	(290,044.91)
Transportation Allowance	173,931.41	171,827.97	(2,103.44)
Special Receipts Allowance	242,006.15	189,972.00	(52,034.15)
Total System Formula Needs	3,459,219.31	3,115,036.81	(344,182.50)
Temporary Aid Adjustment Factor	(43,240.24)	(38,937.96)	4,302.28
Modified System Formula Needs	3,415,979.06	3,076,098.85	(339,880.22)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	220,287,582	238,706,100	18,418,518
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,092,732.03	2,267,707.95	174,975.92
Net Option Funding	42,672.52	7,547.89	(35,124.63)
Allocated Income Tax Funds	66,855.83	50,486.97	(16,368.87)
Other Actual Receipts	560,277.43	490,935.74	(69,341.69)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,762,537.81	2,816,678.54	54,140.74
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	653,441.26	259,420.30	(394,020.96)
Net Option Funding	42,672.52	7,547.89	(35,124.63)
Allocated Income Tax Funds	66,855.83	50,486.97	(16,368.87)
Lop Off	0.00	0.00	0.00
Stabilization Factor	54,188.92	265,993.02	211,804.10
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	110,414.75	0.00	(110,414.75)
Total System State Aid Calculated	927,573.28	583,448.18	(344,125.10)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	927,573.28	583,448.18	(344,125.10)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
FOR INFORMATION PURPOSES ONLY

85-2001-000 BRUNING-DAVENPORT UNIFIED SYS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	247.2912	227.8169	(19.4743)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	53.00 5.3800	55.00 6.5400	2.00 1.1600
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	252.6712	234.3569	(18.3143)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,328,191.97	1,253,062.59	(75,129.38)
Transportation Allowance	101,379.31	104,301.04	2,921.74
Special Receipts Allowance	77,219.00	79,988.00	2,769.00
Total System Formula Needs	1,506,790.28	1,437,351.63	(69,438.64)
Temporary Aid Adjustment Factor	(18,834.88)	(17,966.90)	867.98
Modified System Formula Needs	1,487,955.40	1,419,384.74	(68,570.66)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	220,537,259	227,944,282	7,407,023
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,095,103.96	2,165,470.68	70,366.72
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	37,198.04	20,001.05	(17,196.99)
Other Actual Receipts	303,281.83	283,623.36	(19,658.47)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,435,583.84	2,469,095.10	33,511.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	37,198.04	20,001.05	(17,196.99)
Lop Off	0.00	0.00	0.00
Stabilization Factor	1,197.06	0.00	(1,197.06)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	38,395.10	20,001.05	(18,394.04)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	38,395.10	20,001.05	(18,394.04)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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86-0001-000 THEDFORD RURAL HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION		2004/05 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		160.3624		161.4314		1.0690
Limited English Proficiency Factor	2.00	0.5000	0.00	0.0000	(2.00)	(0.5000)
Free Lunch/Poverty Factor	35.00	3.7077	37.00	4.0420	2.00	0.3343
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	134.46	16.8075	138.88	17.3600	4.42	0.5525
Adjusted Weighted Formula Students		181.3777		182.8334		1.4558
Cost Group Cost		7,488.7046		7,497.4108		8.7062
Subtotal		1,358,283.84		1,370,777.31		12,493.47
Transportation Allowance		51,982.69		34,990.32		(16,992.37)
Special Receipts Allowance		65,156.00		57,639.00		(7,517.00)
Total System Formula Needs		1,475,422.53		1,463,406.63		(12,015.90)
Temporary Aid Adjustment Factor		(18,442.78)		(18,292.58)		150.20
Modified System Formula Needs		1,456,979.75		1,445,114.05		(11,865.70)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		105,503,240		101,418,931		(4,084,309)
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		1,002,280.78		963,479.84		(38,800.94)
Net Option Funding		102,550.31		131,555.92		29,005.61
Allocated Income Tax Funds		12,305.88		10,659.33		(1,646.56)
Other Actual Receipts		209,478.38		222,115.18		12,636.80
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,326,615.36		1,327,810.27		1,194.92
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		130,364.40		117,303.78		(13,060.62)
Net Option Funding		102,550.31		131,555.92		29,005.61
Allocated Income Tax Funds		12,305.88		10,659.33		(1,646.56)
Lop Off		0.00		0.00		0.00
Stabilization Factor		6,253.97		0.00		(6,253.97)
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		251,474.56		259,519.03		8,044.46
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(114,067.97)		0.00		114,067.97
Total System State Aid		137,406.60		259,519.03		122,112.43

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

87-0001-000 PENDER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	467.9383	453.0400	(14.8983)
Limited English Proficiency Factor	10.00 2.5000	6.00 1.5000	(4.00) (1.0000)
Free Lunch/Poverty Factor	85.00 7.0264	75.00 5.5263	(10.00) (1.5001)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	477.4647	460.0663	(17.3984)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,509,841.77	2,459,889.00	(49,952.77)
Transportation Allowance	133,093.41	138,103.20	5,009.79
Special Receipts Allowance	223,642.16	237,053.02	13,410.86
Total System Formula Needs	2,866,577.34	2,835,045.22	(31,532.12)
Temporary Aid Adjustment Factor	(35,832.22)	(35,438.07)	394.15
Modified System Formula Needs	2,830,745.12	2,799,607.16	(31,137.97)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	160,629,778	168,901,480	8,271,702
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,525,982.89	1,604,564.06	78,581.17
Net Option Funding	222,215.25	227,617.15	5,401.91
Allocated Income Tax Funds	58,507.15	49,165.33	(9,341.83)
Other Actual Receipts	456,550.15	388,592.23	(67,957.92)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,263,255.44	2,269,938.77	6,683.33
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	567,489.69	529,668.39	(37,821.30)
Net Option Funding	222,215.25	227,617.15	5,401.91
Allocated Income Tax Funds	58,507.15	49,165.33	(9,341.83)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	848,212.09	806,450.87	(41,761.21)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	22,324.96	(29,649.66)	(51,974.63)
Total System State Aid	870,537.05	776,801.21	(93,735.84)

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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87-0013-000 WALTHILL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	272.5071	257.3097	(15.1973)
Limited English Proficiency Factor	275.00 68.7500	97.00 24.2500	(178.00) (44.5000)
Free Lunch/Poverty Factor	206.00 48.4675	198.00 47.5031	(8.00) (0.9644)
Indian ADA Factor	285.23 71.3075	68.65 17.1625	(216.58) (54.1450)
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	461.0320	346.2253	(114.8067)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,423,462.05	1,851,202.44	(572,259.61)
Transportation Allowance	143,136.94	145,588.32	2,451.38
Special Receipts Allowance	293,803.00	290,249.00	(3,554.00)
Total System Formula Needs	2,860,401.99	2,287,039.76	(573,362.23)
Temporary Aid Adjustment Factor	(35,755.02)	(28,588.00)	7,167.03
Modified System Formula Needs	2,824,646.97	2,258,451.76	(566,195.20)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	49,080,910	50,875,252	1,794,342
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	466,268.65	483,314.89	17,046.25
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	405,089.00	369,262.00	(35,827.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	871,357.65	852,576.89	(18,780.75)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,953,289.32	1,405,874.87	(547,414.45)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	168,986.46	168,986.46
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,953,289.32	1,574,861.33	(378,427.99)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(50,361.65)	(9,700.46)	40,661.20
Total System State Aid	1,902,927.67	1,565,160.87	(337,766.79)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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87-0016-000 UMO N HO N NATION PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	429.1547	439.9383	10.7836
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	335.00 80.5822	356.00 86.6883	21.00 6.1061
Indian ADA Factor	358.41 89.6025	230.56 57.6400	(127.85) (31.9625)
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	599.3394	584.2666	(15.0728)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,150,488.88	3,123,965.02	(26,523.86)
Transportation Allowance	20,089.60	56,412.00	36,322.40
Special Receipts Allowance	418,518.00	363,226.00	(55,292.00)
Total System Formula Needs	3,589,096.48	3,543,603.02	(45,493.46)
Temporary Aid Adjustment Factor	(44,863.71)	(44,295.04)	568.67
Modified System Formula Needs	3,544,232.77	3,499,307.99	(44,924.79)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	5,799,130	5,956,907	157,777
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	55,091.74	56,590.62	1,498.88
Net Option Funding	18,052.70	0.00	(18,052.70)
Allocated Income Tax Funds	643.84	0.00	(643.84)
Other Actual Receipts	589,195.00	498,644.00	(90,551.00)
Minimum Levy Adjustment	0.00	5,956.91	5,956.91
Total System Formula Resources	662,983.28	561,191.52	(101,791.75)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,881,249.50	2,938,116.46	56,866.97
Net Option Funding	18,052.70	0.00	(18,052.70)
Allocated Income Tax Funds	643.84	0.00	(643.84)
Lop Off	(178,652.49)	0.00	178,652.49
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,721,293.55	2,938,116.46	216,822.92
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(827.98)	(636.46)	191.52
Total System State Aid	2,720,465.57	2,937,480.01	217,014.44

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

87-0017-000 WINNEBAGO PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	511.7456	496.8940	(14.8516)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	322.00 72.9271	319.00 72.7010	(3.00) (0.2260)
Indian ADA Factor	376.52 94.1300	334.16 83.5400	(42.36) (10.5900)
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	678.8027	653.1351	(25.6676)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,568,195.66	3,492,191.87	(76,003.79)
Transportation Allowance	81,383.32	96,514.56	15,131.24
Special Receipts Allowance	488,953.00	533,875.00	44,922.00
Total System Formula Needs	4,138,531.98	4,122,581.43	(15,950.55)
Temporary Aid Adjustment Factor	(51,731.65)	(51,532.27)	199.38
Modified System Formula Needs	4,086,800.33	4,071,049.16	(15,751.17)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	24,415,470	25,054,035	638,565
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	231,946.97	238,013.33	6,066.37
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	642,924.00	633,972.00	(8,952.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	874,870.97	871,985.33	(2,885.63)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,211,929.37	3,199,063.83	(12,865.54)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	(379,412.48)	0.00	379,412.48
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,832,516.89	3,199,063.83	366,546.94
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(88,768.00)	(327.84)	88,440.16
Total System State Aid	2,743,748.89	3,198,735.99	454,987.10

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
FOR INFORMATION PURPOSES ONLY

87-0561-000 EMERSON-HUBBARD PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	406.3433	385.3814	(20.9619)
Limited English Proficiency Factor	0.00 0.0000	3.00 0.7500	3.00 0.7500
Free Lunch/Poverty Factor	53.00 2.7444	77.00 7.1515	24.00 4.4071
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	409.0878	393.2829	(15.8048)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,150,411.61	2,102,810.84	(47,600.76)
Transportation Allowance	163,080.90	113,808.11	(49,272.79)
Special Receipts Allowance	217,159.00	191,338.00	(25,821.00)
Total System Formula Needs	2,530,651.51	2,407,956.95	(122,694.55)
Temporary Aid Adjustment Factor	(31,633.14)	(30,099.46)	1,533.68
Modified System Formula Needs	2,499,018.36	2,377,857.49	(121,160.87)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	128,074,295	129,847,800	1,773,505
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,216,705.80	1,233,554.10	16,848.30
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,940.26	0.00	(5,940.26)
Other Actual Receipts	420,715.08	395,528.26	(25,186.82)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,643,361.14	1,629,082.36	(14,278.78)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	855,657.22	748,775.13	(106,882.09)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,940.26	0.00	(5,940.26)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	861,597.48	748,775.13	(112,822.35)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(22,901.60)	32,382.45	55,284.05
Total System State Aid	838,695.88	781,157.58	(57,538.30)

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COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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88-0005-000 ORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	702.6518	686.3061	(16.3458)
Limited English Proficiency Factor	6.00 1.5000	10.00 2.5000	4.00 1.0000
Free Lunch/Poverty Factor	157.00 16.6034	193.00 27.1303	36.00 10.5269
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	720.7552	715.9363	(4.8189)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	4,582,056.75	4,654,356.15	72,299.40
Transportation Allowance	158,838.41	153,679.92	(5,158.49)
Special Receipts Allowance	308,873.57	277,690.14	(31,183.43)
Total System Formula Needs	5,049,768.73	5,085,726.22	35,957.48
Temporary Aid Adjustment Factor	(63,122.11)	(63,571.58)	(449.47)
Modified System Formula Needs	4,986,646.62	5,022,154.64	35,508.02
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	230,994,209	240,997,912	10,003,703
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,194,444.99	2,289,480.16	95,035.18
Net Option Funding	121,047.64	133,146.46	12,098.82
Allocated Income Tax Funds	79,953.91	68,447.04	(11,506.87)
Other Actual Receipts	602,310.17	568,422.31	(33,887.86)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,997,756.71	3,059,495.98	61,739.27
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,988,889.92	1,962,658.66	(26,231.25)
Net Option Funding	121,047.64	133,146.46	12,098.82
Allocated Income Tax Funds	79,953.91	68,447.04	(11,506.87)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,189,891.47	2,164,252.17	(25,639.30)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	129,975.38	(57,558.81)	(187,534.18)
Total System State Aid	2,319,866.85	2,106,693.36	(213,173.49)

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COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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88-0021-000 ARCADIA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	143.6328	144.6663	1.0335
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	35.00 4.2296	28.00 2.5568	(7.00) (1.6728)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	147.8623	147.2231	(0.6393)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	940,005.09	957,108.20	17,103.11
Transportation Allowance	41,213.00	46,986.00	5,773.00
Special Receipts Allowance	57,513.00	52,750.00	(4,763.00)
Total System Formula Needs	1,038,731.09	1,056,844.20	18,113.11
Temporary Aid Adjustment Factor	(12,984.14)	(13,210.55)	(226.41)
Modified System Formula Needs	1,025,746.95	1,043,633.65	17,886.70
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	46,468,997	48,743,043	2,274,046
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	441,455.47	463,058.91	21,603.44
Net Option Funding	70,904.41	86,870.75	15,966.34
Allocated Income Tax Funds	13,278.73	7,984.33	(5,294.40)
Other Actual Receipts	124,911.00	114,220.00	(10,691.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	650,549.61	672,133.98	21,584.37
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	375,197.34	371,499.67	(3,697.68)
Net Option Funding	70,904.41	86,870.75	15,966.34
Allocated Income Tax Funds	13,278.73	7,984.33	(5,294.40)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	459,380.48	466,354.74	6,974.26
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,758.83)	(19,868.15)	(14,109.32)
Total System State Aid	453,621.65	446,486.59	(7,135.05)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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89-0001-000 BLAIR COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,534.8203	2,545.2985	10.4782
Limited English Proficiency Factor	19.00 4.7500	18.00 4.5000	(1.00) (0.2500)
Free Lunch/Poverty Factor	240.00 7.2927	256.00 8.7364	16.00 1.4438
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,546.8629	2,558.5349	11.6720
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	13,387,845.31	13,680,010.99	292,165.68
Transportation Allowance	306,824.84	214,868.16	(91,956.68)
Special Receipts Allowance	1,028,156.00	1,056,717.00	28,561.00
Total System Formula Needs	14,722,826.15	14,951,596.15	228,770.00
Temporary Aid Adjustment Factor	(184,035.33)	(186,894.95)	(2,859.62)
Modified System Formula Needs	14,538,790.83	14,764,701.20	225,910.37
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	879,157,900	958,698,328	79,540,428
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	8,352,000.05	9,107,634.12	755,634.07
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	327,303.99	288,147.50	(39,156.49)
Other Actual Receipts	2,480,377.00	2,579,863.00	99,486.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	11,159,681.04	11,975,644.62	815,963.58
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,379,109.79	2,789,056.58	(590,053.21)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	327,303.99	288,147.50	(39,156.49)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,706,413.78	3,077,204.08	(629,209.69)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(142,711.25)	(136,406.37)	6,304.89
Total System State Aid	3,563,702.52	2,940,797.71	(622,904.81)

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89-0003-000 FORT CALHOUN COMMUNITY SCHS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	672.4289	697.7380	25.3091
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	44.00 0.7262	50.00 0.9776	6.00 0.2514
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	673.1551	698.7156	25.5604
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,538,508.79	3,735,902.45	197,393.66
Transportation Allowance	161,911.08	138,980.16	(22,930.92)
Special Receipts Allowance	244,225.00	306,561.00	62,336.00
Total System Formula Needs	3,944,644.87	4,181,443.61	236,798.74
Temporary Aid Adjustment Factor	(49,308.06)	(52,268.05)	(2,959.98)
Modified System Formula Needs	3,895,336.81	4,129,175.57	233,838.75
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	212,838,944	225,178,868	12,339,924
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,021,969.97	2,139,199.25	117,229.28
Net Option Funding	305,067.27	472,201.71	167,134.44
Allocated Income Tax Funds	158,622.11	131,639.52	(26,982.58)
Other Actual Receipts	675,336.59	757,026.58	81,689.99
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,160,995.93	3,500,067.07	339,071.13
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	734,340.88	629,108.50	(105,232.38)
Net Option Funding	305,067.27	472,201.71	167,134.44
Allocated Income Tax Funds	158,622.11	131,639.52	(26,982.58)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,198,030.25	1,232,949.74	34,919.49
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(8,568.96)	30,533.08	39,102.04
Total System State Aid	1,189,461.29	1,263,482.82	74,021.53

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89-0024-000 ARLINGTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	685.9343	687.0810	1.1467
Limited English Proficiency Factor	3.00 0.7500	1.00 0.2500	(2.00) (0.5000)
Free Lunch/Poverty Factor	78.00 3.4134	67.00 2.3120	(11.00) (1.1014)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	690.0977	689.6430	(0.4547)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,627,569.16	3,687,392.86	59,823.71
Transportation Allowance	125,463.10	122,574.24	(2,888.86)
Special Receipts Allowance	266,754.00	242,457.00	(24,297.00)
Total System Formula Needs	4,019,786.26	4,052,424.10	32,637.85
Temporary Aid Adjustment Factor	(50,247.33)	(50,655.30)	(407.97)
Modified System Formula Needs	3,969,538.93	4,001,768.80	32,229.87
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	253,457,571	270,572,220	17,114,649
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,407,846.92	2,570,436.09	162,589.17
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	82,166.79	70,244.95	(11,921.84)
Other Actual Receipts	704,090.97	687,889.95	(16,201.02)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,194,104.68	3,328,570.99	134,466.30
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	775,434.25	673,197.81	(102,236.43)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	82,166.79	70,244.95	(11,921.84)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	857,601.04	743,442.76	(114,158.27)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,728.30	(20,603.12)	(22,331.42)
Total System State Aid	859,329.34	722,839.64	(136,489.70)

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90-0017-000 WAYNE COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,007.8343	1,006.3850	(1.4493)
Limited English Proficiency Factor	10.00 2.5000	9.00 2.2500	(1.00) (0.2500)
Free Lunch/Poverty Factor	106.00 4.1470	122.00 5.7255	16.00 1.5784
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,014.4813	1,014.3605	(0.1208)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	5,332,724.68	5,423,597.09	90,872.41
Transportation Allowance	181,047.30	157,245.12	(23,802.18)
Special Receipts Allowance	429,021.66	441,237.96	12,216.30
Total System Formula Needs	5,942,793.64	6,022,080.17	79,286.53
Temporary Aid Adjustment Factor	(74,284.92)	(75,276.00)	(991.08)
Modified System Formula Needs	5,868,508.72	5,946,804.17	78,295.45
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	324,446,536	338,038,539	13,592,003
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,082,242.09	3,211,366.12	129,124.03
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	130,667.98	68,384.60	(62,283.39)
Other Actual Receipts	947,503.06	980,811.40	33,308.34
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,160,413.13	4,260,562.12	100,148.98
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,708,095.59	1,686,242.06	(21,853.54)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	130,667.98	68,384.60	(62,283.39)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	7,925.40	0.00	(7,925.40)
Total System State Aid Calculated	1,846,688.97	1,754,626.65	(92,062.32)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(63,358.07)	34,778.14	98,136.21
Total System State Aid	1,783,330.90	1,789,404.79	6,073.89

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
FOR INFORMATION PURPOSES ONLY

90-0560-000 WAKEFIELD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	563.9938	556.3240	(7.6698)
Limited English Proficiency Factor	76.00 19.0000	87.00 21.7500	11.00 2.7500
Free Lunch/Poverty Factor	114.00 10.6829	132.00 15.1678	18.00 4.4849
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	593.6767	593.2418	(0.4349)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	3,120,722.38	3,171,953.92	51,231.54
Transportation Allowance	53,478.34	53,424.00	(54.34)
Special Receipts Allowance	207,927.00	210,755.00	2,828.00
Total System Formula Needs	3,382,127.72	3,436,132.92	54,005.20
Temporary Aid Adjustment Factor	(42,276.60)	(42,951.66)	(675.06)
Modified System Formula Needs	3,339,851.12	3,393,181.25	53,330.13
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	161,345,359	170,270,832	8,925,473
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,532,780.91	1,617,572.90	84,791.99
Net Option Funding	27,092.78	38,535.30	11,442.52
Allocated Income Tax Funds	42,420.97	36,954.77	(5,466.21)
Other Actual Receipts	414,683.00	417,519.00	2,836.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,016,977.66	2,110,581.97	93,604.31
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,322,873.46	1,282,599.28	(40,274.17)
Net Option Funding	27,092.78	38,535.30	11,442.52
Allocated Income Tax Funds	42,420.97	36,954.77	(5,466.21)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,392,387.21	1,358,089.35	(34,297.86)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	864.65	42,172.75	41,308.10
Total System State Aid	1,393,251.86	1,400,262.10	7,010.24

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05
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90-0595-000 WINSIDE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	321.4382	310.1095	(11.3287)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	46.00 2.8147	52.00 3.8262	6.00 1.0115
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	324.2529	313.9356	(10.3172)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	1,704,468.25	1,678,555.55	(25,912.70)
Transportation Allowance	69,857.03	67,750.24	(2,106.79)
Special Receipts Allowance	98,387.00	98,030.00	(357.00)
Total System Formula Needs	1,872,712.28	1,844,335.79	(28,376.49)
Temporary Aid Adjustment Factor	(23,408.90)	(23,054.20)	354.71
Modified System Formula Needs	1,849,303.38	1,821,281.59	(28,021.78)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	86,792,807	95,513,426	8,720,619
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	824,531.67	907,377.55	82,845.88
Net Option Funding	195,991.91	220,859.79	24,867.88
Allocated Income Tax Funds	24,809.97	21,241.33	(3,568.64)
Other Actual Receipts	209,864.11	214,307.65	4,443.54
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,255,197.65	1,363,786.32	108,588.66
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	594,105.73	457,495.28	(136,610.45)
Net Option Funding	195,991.91	220,859.79	24,867.88
Allocated Income Tax Funds	24,809.97	21,241.33	(3,568.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	200.60	0.00	(200.60)
Total System State Aid Calculated	815,108.20	699,596.40	(115,511.80)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	24,933.89	(1,398.70)	(26,332.59)
Total System State Aid	840,042.09	698,197.69	(141,844.39)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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91-0002-000 RED CLOUD COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	292.2863	291.0239	(1.2625)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	74.00 9.1371	72.00 8.7042	(2.00) (0.4328)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	301.4234	299.7281	(1.6953)
Cost Group Cost	6,357.2998	6,501.0756	143.7758
Subtotal	1,916,238.91	1,948,554.99	32,316.08
Transportation Allowance	67,844.74	58,082.40	(9,762.34)
Special Receipts Allowance	206,797.00	224,829.00	18,032.00
Total System Formula Needs	2,190,880.65	2,231,466.39	40,585.74
Temporary Aid Adjustment Factor	(27,386.01)	(27,893.33)	(507.32)
Modified System Formula Needs	2,163,494.64	2,203,573.06	40,078.42
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	105,988,897	111,245,570	5,256,673
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,006,894.52	1,056,832.92	49,938.39
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,447.69	16,699.46	13,251.77
Other Actual Receipts	370,898.59	389,049.23	18,150.64
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,381,240.80	1,462,581.61	81,340.80
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	782,253.84	740,991.45	(41,262.39)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,447.69	16,699.46	13,251.77
Lop Off	0.00	0.00	0.00
Stabilization Factor	23,354.26	0.00	(23,354.26)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	809,055.80	757,690.92	(51,364.88)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(33,373.08)	0.00	33,373.08
Total System State Aid	775,682.72	757,690.92	(17,991.80)

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COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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91-0074-000 BLUE HILL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	439.1588	420.3738	(18.7850)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	70.00 4.8566	62.00 3.8915	(8.00) (0.9651)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	444.0154	424.2653	(19.7501)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,334,012.32	2,268,467.76	(65,544.56)
Transportation Allowance	125,889.96	122,270.40	(3,619.56)
Special Receipts Allowance	144,299.00	179,990.00	35,691.00
Total System Formula Needs	2,604,201.28	2,570,728.16	(33,473.12)
Temporary Aid Adjustment Factor	(32,552.52)	(32,134.10)	418.41
Modified System Formula Needs	2,571,648.76	2,538,594.06	(33,054.71)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	115,111,725	112,565,499	(2,546,226)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,093,561.39	1,069,372.24	(24,189.15)
Net Option Funding	501,430.34	552,493.82	51,063.47
Allocated Income Tax Funds	33,757.74	26,416.78	(7,340.95)
Other Actual Receipts	330,444.00	381,828.47	51,384.47
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,959,193.47	2,030,111.31	70,917.84
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	612,455.29	508,482.75	(103,972.55)
Net Option Funding	501,430.34	552,493.82	51,063.47
Allocated Income Tax Funds	33,757.74	26,416.78	(7,340.95)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,147,643.37	1,087,393.34	(60,250.03)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(137,962.26)	(81,574.45)	56,387.81
Total System State Aid	1,009,681.11	1,005,818.89	(3,862.22)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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92-0045-000 WHEELER CENTRAL SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	169.4742	156.0416	(13.4325)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.00 10.7040	60.00 10.8202	(2.00) 0.1162
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	180.1782	166.8619	(13.3163)
Cost Group Cost	7,488.7046	7,497.4108	8.7062
Subtotal	1,349,301.28	1,251,031.90	(98,269.38)
Transportation Allowance	115,553.00	118,624.00	3,071.00
Special Receipts Allowance	63,826.00	91,280.00	27,454.00
Total System Formula Needs	1,528,680.28	1,460,935.90	(67,744.38)
Temporary Aid Adjustment Factor	(19,108.50)	(18,261.70)	846.80
Modified System Formula Needs	1,509,571.78	1,442,674.20	(66,897.57)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	158,983,515	162,945,439	3,961,924
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,510,343.39	1,547,981.67	37,638.28
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	183,950.46	208,988.00	25,037.54
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,694,293.85	1,756,969.67	62,675.82
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	0.00	0.00	0.00
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	0.00	0.00	0.00

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93-0012-000 YORK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,596.9252	1,580.9367	(15.9885)
Limited English Proficiency Factor	81.00 20.2500	35.00 8.7500	(46.00) (11.5000)
Free Lunch/Poverty Factor	233.00 14.8386	251.00 17.7334	18.00 2.8949
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,632.0138	1,607.4201	(24.5937)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	8,578,847.33	8,594,576.84	15,729.50
Transportation Allowance	129,080.06	174,418.56	45,338.50
Special Receipts Allowance	700,851.73	882,418.42	181,566.69
Total System Formula Needs	9,408,779.12	9,651,413.82	242,634.69
Temporary Aid Adjustment Factor	(117,609.74)	(120,642.67)	(3,032.93)
Modified System Formula Needs	9,291,169.38	9,530,771.14	239,601.76
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	525,645,610	528,190,090	2,544,480
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,993,633.30	5,017,805.86	24,172.56
Net Option Funding	57,695.81	114,521.04	56,825.22
Allocated Income Tax Funds	276,448.66	245,075.54	(31,373.12)
Other Actual Receipts	1,807,441.08	1,992,992.32	185,551.24
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,135,218.85	7,370,394.75	235,175.90
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,155,950.54	2,160,376.39	4,425.86
Net Option Funding	57,695.81	114,521.04	56,825.22
Allocated Income Tax Funds	276,448.66	245,075.54	(31,373.12)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,490,095.01	2,519,972.97	29,877.96
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	70,344.44	(59,577.73)	(129,922.18)
Total System State Aid	2,560,439.45	2,460,395.23	(100,044.22)

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93-0083-000 MC COOL JUNCTION PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	170.6314	202.2488	31.6173
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	27.00 1.8506	34.00 2.5473	7.00 0.6966
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	172.4821	204.7960	32.3140
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	906,669.55	1,095,006.36	188,336.81
Transportation Allowance	23,087.90	27,602.74	4,514.84
Special Receipts Allowance	79,558.52	76,546.00	(3,012.52)
Total System Formula Needs	1,009,315.97	1,199,155.10	189,839.13
Temporary Aid Adjustment Factor	(12,616.45)	(14,989.44)	(2,372.99)
Modified System Formula Needs	996,699.52	1,184,165.66	187,466.15
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	94,279,884	97,798,807	3,518,923
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	895,658.90	929,088.67	33,429.77
Net Option Funding	0.00	30,402.63	30,402.63
Allocated Income Tax Funds	3,220.70	15,719.06	12,498.36
Other Actual Receipts	185,607.41	187,115.91	1,508.50
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,084,487.01	1,162,326.27	77,839.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	21,839.40	21,839.40
Net Option Funding	0.00	30,402.63	30,402.63
Allocated Income Tax Funds	3,220.70	15,719.06	12,498.36
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,220.70	67,961.09	64,740.38
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(284.71)	63,581.66	63,866.37
Total System State Aid	2,935.99	131,542.75	128,606.75

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2003/04 COMPARED TO 2004/05**

FOR INFORMATION PURPOSES ONLY

93-0096-000 HEARTLAND COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2003/04 STATE AID RECERTIFICATION	2004/05 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	448.4397	409.8826	(38.5571)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	55.00 2.6483	68.00 5.0140	13.00 2.3657
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	451.0880	414.8966	(36.1914)
Cost Group Cost	5,256.6022	5,346.8143	90.2121
Subtotal	2,371,190.16	2,218,374.89	(152,815.27)
Transportation Allowance	129,767.72	115,365.27	(14,402.45)
Special Receipts Allowance	456,965.66	415,265.64	(41,700.02)
Total System Formula Needs	2,957,923.54	2,749,005.80	(208,917.74)
Temporary Aid Adjustment Factor	(36,974.04)	(34,362.57)	2,611.47
Modified System Formula Needs	2,920,949.50	2,714,643.22	(206,306.27)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	270,585,023	275,578,859	4,993,836
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,570,557.72	2,617,999.16	47,441.44
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	35,146.89	50,795.21	15,648.33
Other Actual Receipts	798,274.38	757,987.71	(40,286.67)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,403,978.99	3,426,782.08	22,803.10
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	35,146.89	50,795.21	15,648.33
Lop Off	0.00	0.00	0.00
Stabilization Factor	54,106.27	0.00	(54,106.27)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	89,253.16	50,795.21	(38,457.95)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	89,253.16	50,795.21	(38,457.95)

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